5129, in the case of a returning crew-member) arriving directly or indirectly from American Samoa, Guam, the Commonwealth of the Northern Mariana Islands, or the Virgin Islands of the United States shall be in writing if it covers articles which do not accompany him and:

(a) The articles are entitled to free entry under the $1,200 exemption provided by subheading 9804.00.70, Harmonized Tariff Schedule of the United States (HTSUS) (19 U.S.C. 1202), or

(b) The articles are noncommerical importations of limited value subject to a flat rate of duty under subheading 9816.00.40, HTSUS.

[T.D. 78–394, 43 FR 49790, Oct. 25, 1978, as amended by T.D. 86–118, 51 FR 22516, June 20, 1986; T.D. 89–1, 53 FR 51267, Dec. 21, 1988; T.D. 97–75, 62 FR 46443, Sept. 3, 1997]

§ 148.112 Evidence of purchase.

A sales slip, invoice, or other evidence of purchase, shall be presented with the declaration for all unaccompanied articles.

[T.D. 78–394, 43 FR 49790, Oct. 25, 1978]

§ 148.113 Declaration, entry, and collection of duty.

(a) *Declaration and entry for unaccompanied articles*—(1) *Declaration.* A baggage declaration covering articles for which a claim of free entry, in whole or in part, is made under the $1,600 exemption provided by subheading 9804.00.70, Harmonized Tariff Schedule of the United States (HTSUS) (19 U.S.C. 1202), or a baggage or crewmembers declaration covering articles for which the flat rate of duty provision of subheading 9816.00.40, HTSUS appears to be applicable, must be accompanied by a Declaration of Unaccompanied Articles, CBP Form 255. CBP Form 255 must be prepared in triplicate by the vendor or declarant for each shipment of declared articles not accompanying the person. A shipment consists of one or more packages or containers sent as a unit.

(2) *Verification.* The CBP officer must verify the information from the declaration, sales slip, invoice, or other evidence of purchase furnished by the person. The completed CBP Form 255 must be validated by the CBP officer and two copies given to the person.

(b) *Collection of duty.* Duties shall be collected before release of the articles, after their arrival in the United States, as provided in § 145.12 or § 148.115.

[T.D. 78–394, 43 FR 49790, Oct. 25, 1978, as amended by T.D. 86–118, 51 FR 22516, June 20, 1986; T.D. 89–1, 53 FR 51267, Dec. 21, 1988; T.D. 93–66, 58 FR 44131, Aug. 19, 1993; T.D. 97–75, 62 FR 46443, Sept. 3, 1997; CBP Dec. 09–37, 74 FR 48855, Sept. 25, 2009]

§ 148.114 Shipment of unaccompanied articles.

One copy of the validated Customs Form 255 shall be returned to the vendor. The vendor shall place the form in an envelope, affix it to the outside of the shipment, and clearly mark the outside of the shipment "Unaccompanied Tourist Shipment."

[T.D. 78–394, 43 FR 49790, Oct. 25, 1978]

§ 148.115 Release of shipment.

(a) *Release after examination.* Unaccompanied tourist shipments:

(1) To which the personal exemption provided in subheading 9804.00.70, Harmonized Tariff Schedule of the United States (HTSUS) (19 U.S.C. 1202), is applicable, or

(2) For which entry is made under the flat rate of duty provisions of subheading 9816.00.40, HTSUS, or under those provisions in conjunction with the regular rate of duty provision of another subheading of the tariff schedule, shall be released if:

(i) The shipment is properly marked and accompanied by a validated copy of Customs Form 255,

(ii) The examining Customs officer is satisfied that the contents of the shipment are as stated on the Customs Form 255 and, if applicable, that they are properly classified,

(iii) The declared value conforms to the fair retail value in the country of acquisition, and

(iv) In respect to shipments for which entry is made under subheading 9816.00.40, HTSUS, any duties found to be due are paid.

(b) *Removal of Customs Form 255.* The copy of Customs Form 255 attached to the shipment shall be removed by the Customs officer and retained for Customs purposes.

(c) *Missing Customs Form 255.* If a validated copy of Customs Form 255 does