filed at any time prior to liquidation of the entry or, if the entry was liquidated, before the liquidation becomes final. See §113.43(c) of this chapter for satisfaction of the bond and cancellation of the bond charge.


§ 10.134 Declaration of intent.

A showing of intent by the importer as to the actual use of imported merchandise shall be made by filing with the entry for consumption or for warehouse a declaration as to the intended use of goods in connection with which the entry was made. Such declaration shall contain a statement that the articles have been intended for use in educational or scientific institutions, or those of a cultural nature, and shall be made by the importer or his authorized agent. The declaration shall include a statement as to the intended date of such use. Any amendment to the declaration shall be made in accordance with the provisions of §10.1342.


§ 10.1342 [Reserved]

§ 10.1343 Conditions required to be met.

When the tariff classification of any article is controlled by its actual use in the United States, three conditions must be met in order to qualify for free entry or a lower rate of duty unless the language of the particular subheading of the Harmonized Tariff Schedule of the United States applicable to the merchandise specifies other conditions. The conditions are that:

(a) Such use is intended at the time of importation.

(b) The article is so used.

(c) Proof of use is furnished within 3 years after the date the article is entered or withdrawn from warehouse for consumption.


§ 10.1344 Declaration of intent.

A showing of intent by the importer as to the actual use of imported merchandise shall be made by filing with the entry for consumption or for warehouse a declaration as to the intended use of goods in connection with which the entry was made. Such declaration shall include a statement as to the intended date of such use. Any amendment to the declaration shall be made in accordance with the provisions of §10.1342.