§ 152.108 Unacceptable bases of appraisement.

For the purposes of this subpart, imported merchandise may not be appraised on the basis of:

(a) The selling price in the United States of merchandise produced in the United States;
(b) A system that provides for the appraisement of imported merchandise at the higher of two alternative values;
(c) The price of merchandise in the domestic market of the country of exportation;
(d) A cost of production, other than a value determined under § 152.106 for merchandise that is identical merchandise, or similar merchandise, to the merchandise being appraised;
(e) The price of merchandise for export to a country other than the United States;
(f) Minimum values for appraisement;
(g) Arbitrary or fictitious values.


PART 158—RELIEF FROM DUTIES ON MERCHANDISE LOST, DAMAGED, ABANDONED, OR EXPORTED

§ 158.0 Scope.

This part sets forth general rules for granting relief from duties on merchandise which is lost, damaged, abandoned, or exported.

Subpart A—Lost or Missing Packages and Deficiencies in Contents of Packages

158.1 Definition of “permitted” merchandise.
158.2 Shortages in packages released under immediate delivery or entry.
158.3 Allowance for lost or missing packages included in an entry summary.
158.4 Liability of carrier for lost or missing packages.
158.5 Deficiencies in contents of packages—general.
158.6 Deficiencies in contents of examination packages.
158.7 Allowance for reduction or loss of merchandise by a natural force or by leakage.

Subpart B—Damaged or Defective Merchandise

158.11 Merchandise completely worthless at time of importation.
158.12 Merchandise partially damaged at time of importation.
158.13 Allowance for moisture and impurities.
158.14 Perishable merchandise condemned.

Subpart C—Casualty, Loss, or Theft While in Customs Custody

158.21 Allowance in duties for casualty, loss, or theft while in Customs custody.
158.21a Time period.
158.22 Not applicable when allowances made under other provisions.
158.23 Filing of application and evidence by importer.
158.24 Place of filing.
158.25 Partial destruction or injury.
158.26 Loss or theft in public stores.
158.27 Accidental fire or other casualty.
158.28 Waiver of evidence.
158.29 Decision by port director.
158.30 Review of port director’s decision.

Subpart D—Destroyed, Abandoned, or Exported Merchandise

158.41 Destruction of prohibited merchandise.
158.42 Abandonment by importer within 30 days after entry.
158.43 Abandonment or destruction of merchandise in bond.
158.44 Disposition of abandoned merchandise.
158.45 Exportation of merchandise.

Authority: 19 U.S.C. 66, 1624, unless otherwise noted. Subpart C also issued under 19 U.S.C. 1563.

Source: T.D. 72–258, 37 FR 20717, Sept. 27, 1972, unless otherwise noted.

§ 158.0 Scope.

This part sets forth general rules for granting relief from duties on merchandise which is lost, damaged, abandoned, or exported.

Subpart A—Lost or Missing Packages and Deficiencies in Contents of Packages

§ 158.1 Definition of “permitted” merchandise.

For the purpose of this subpart, merchandise is “permitted” when Customs authorizes the carrier bringing the shipment to the port to make delivery to the consignee or the next carrier and:

(a) These parties in interest, or their agents, make a joint determination of the quantities being delivered, or,