

(3) Household effects used abroad and personal effects, not imported in pursuance of a purchase or agreement for purchase and not intended for sale;

(4) Articles sent by persons in foreign countries as gifts to persons in the United States;

(5) Tools of trade of a person arriving in the United States;

(6) Personal effects of citizens of the United States who have died in a foreign country; and

(7) Any of the following articles, which are deemed in accordance with section 498(a)(10), Tariff Act of 1930, as amended (19 U.S.C. 1498(a)(10)), to be articles the value of which cannot be declared:

(i) Articles which are secondhand;

(ii) Articles which have become deteriorated or damaged before importation otherwise than as specified in paragraph (a)(1) of this section;

(iii) Articles which are not the subject of a commercial transaction; and

(iv) So-called overages or dock accumulations which cannot be identified with any particular shipment.

(b) *With Commissioner's approval.* Entry by appraisement for merchandise not provided for in paragraph (a) of this section shall be allowed only with the approval of the Commissioner of Customs. Each request for such approval shall be filed in triplicate with the port director and shall state in detail the reasons for the request for entry by appraisement.

(c) *Merchandise not eligible.* An application for an entry by appraisement shall not be approved after the merchandise has been appraised or released from Customs custody, nor for damaged merchandise when the damage occurs after importation.

§ 143.12 Form of entry.

Application for an entry by appraisement shall be made in triplicate on the entry summary, Customs Form 7501.

[T.D. 84-129, 49 FR 23168, June 5, 1984]

§ 143.13 Documents to be presented with entry.

The importer shall in all cases present:

(a) Any bills or statements of cost relating to the merchandise which may be in his possession; and

(b) A declaration that he has no other information as to the value of the articles and is unable to obtain such information or to determine the value of the articles for the purpose of making formal entry thereof.

§ 143.14 Payment of additional expenses.

Any additional expenses for cartage, storage, or labor occasioned by reason of an entry by appraisement shall be borne by the importer.

§ 143.15 Deposit of estimated duties and taxes.

Estimated duties shall be deposited in accordance with subpart G of part 141 of this chapter before the merchandise is released from Customs custody.

§ 143.16 Substitution of warehouse entry.

The importer may substitute an entry for warehouse at any time within 1 year from the date of importation, provided the merchandise has remained in continuous Customs custody.

Subpart C—Informal Entry

§ 143.21 Merchandise eligible for informal entry.

The following types of merchandise are among those which may be entered under informal entry (see §§ 141.52 and 143.22 of this chapter):

(a) Shipments of merchandise not exceeding \$2,000 in value (except for articles valued in excess of \$250 classified in Sections VII, VIII, XI, and XII; Chapter 94 and Chapter 99, Subchapters III and IV, HTSUS);

(b) Any installment, not exceeding \$2,000 in value, of a shipment arriving at different times, as described in § 141.82 of this chapter;

(c) A portion of one consignment, when such portion does not exceed \$2,000 in value and may be entered separately pursuant to § 141.51 of this chapter. This paragraph does not apply to shipments of articles valued in excess of \$250 classified under subheadings from Sections VII, VIII, XI, and XII; or in Chapter 94 and Chapter 99, Subchapters III and IV, HTSUS;

(d) Household or personal effects or tools of trade entitled to free entry

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under Chapter 98, Subchapter IV, HTSUS (19 U.S.C. 1202);

(e) Household effects used abroad and personal effects whether or not entitled to free entry, not imported in pursuance of a purchase or agreement for purchase and not intended for sale;

(f) Household and personal effects described in paragraph (e) of this section when entered under subheading 9802.00.40, HTSUS (19 U.S.C. 1202), and the value of the repairs and alterations thereto does not exceed \$2,000;

(g) Personal effects not exceeding \$2,000 in value of citizens of the United States who have died abroad;

(h) Books and other articles classifiable under subheadings 4903.00.00, 4904.00.00, 4905.91.00, 4905.99.00, 9701.10.00, 9701.90.00, 9810.00.05, HTSUS (19 U.S.C. 1202), imported by a library or other institution described in subheadings 9810.00.05 and 9810.00.30, HTSUS (19 U.S.C. 1202);

(i) Theatrical scenery, properties, and effects, motion-picture films, commercial travelers' samples and professional books, implements, instruments, and tools of trade, occupation, or employment, as set forth in §10.68 of this chapter;

(j) Merchandise which, upon written application to the Commissioner of Customs, is determined to be unique in character or design such that the value thereof cannot be declared and which is not intended for sale or imported in pursuance of a purchase or agreement for purchase; and

(k) Products of the United States, when the aggregate value of the shipment does not exceed \$10,000 and the products are imported—

(1) For the purposes of repair or alteration prior to reexportation, or

(2) After having been either rejected or returned by the foreign purchaser to the United States for credit.

(1) Shipments of merchandise qualifying for the administrative exemptions under 19 U.S.C. 1321(a)(2) and provided for in—

(1) Section 10.151 or 145.31 of this chapter (certain importations not exceeding \$200 in value);

(2) Section 10.152 or 145.32 of this chapter (certain bona-fide gifts not exceeding \$100 in value (\$200 in the case of articles sent from a person in the Vir-

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gin Islands, Guam, or American Samoa)); or

(3) Section 148.51 or 148.64 of this chapter (certain personal or household articles not exceeding \$200 in value).

[T.D. 73-175, 38 FR 17463, July 2, 1973]

EDITORIAL NOTE: For FEDERAL REGISTER citations affecting §143.21, see the List of CFR Sections Affected, which appears in the Finding Aids section of the printed volume and at www.fdsys.gov.

§ 143.22 Formal entry may be required.

The port director may require a formal consumption or appraisalment entry for any merchandise if deemed necessary for: (a) Import admissibility enforcement purposes, (b) revenue protection, or (c) the efficient conduct of Customs business. Individual shipments for the same consignee, when such shipments are valued at \$2,000 or less, may be consolidated on one such entry.

[T.D. 73-175, 38 FR 17463, July 2, 1973, as amended by T.D. 84-171, 49 FR 31253, Aug. 3, 1984; T.D. 85-38, 50 FR 8723, Mar. 5, 1985; T.D. 85-123, 50 FR 29955, July 23, 1985; T.D. 89-82, 54 FR 36026, Aug. 31, 1989; T.D. 98-28, 63 FR 16417, Apr. 3, 1998]

§ 143.23 Form of entry.

Except for the types of merchandise listed below which may be entered on the forms indicated, merchandise to be entered informally shall be entered on a Customs Form 368 or 368A, (serially numbered) or Customs Form 7501, or, if authorized by the port director, upon the presentation of a commercial invoice which contains the following declaration, signed by the importer or his agent:

I declare that the information on this invoice is accurate to the best of my knowledge and belief; that the invoice quantities are true and correct manifest quantities; and that I have not received and do not know of any invoice other than this one.

(a) Articles in passengers' baggage which may be cleared on a baggage declaration in accordance with subpart B of part 148 of this chapter;

(b) Products of the United States being returned for which clearance on Customs Form 3311 is prescribed by §10.1 of this chapter;

(c) Personal effects and tools of trade for which clearance on Customs Form 3299 is prescribed by § 148.6 of this chapter; and

(d) Shipments not exceeding \$2,000 in value (except for articles valued in excess of \$250 classified in Sections VII, VIII, XI, and XII; Chapter 94; and Chapter 99, Subchapter III and IV, Harmonized Tariff Schedule of the United States) which are either (1) unconditionally free of duty and not subject to any quota or internal revenue tax, or (2) conditionally free (other than shipments of merchandise provided for in paragraph (g) of this section) and all conditions for free entry are met at the time of entry, which may be released upon the filing by the importer on Customs Form 7523, in duplicate, supported by evidence of the right to make entry.

(e) Merchandise for which informal entry can be made on a different form as prescribed elsewhere in this chapter.

(f) Merchandise released under the immediate delivery procedure or the entry documentation required by § 142.3(a), and entry is made on Customs Form 7501, annotated "Informal Entry" in the upper right hand corner.

(g) Merchandise, regardless of value, which is imported for noncommercial purposes, which qualifies for entry free of duty under the Generalized System of Preferences (see §§ 10.171 through 10.178 of this chapter), and for which informal entry may be made on Customs Form 7523, in duplicate.

(h) Products of the United States being returned for which informal entry is permitted by § 143.21(j) may be cleared as follows:

(1) For products of the United States returned for the purposes of repair or alteration prior to reexportation. Customs Form 3311 will serve as informal entry.

(2) For products of the United States after having been either rejected or returned by the foreign purchaser for credit, Customs Form 7501, annotated "informal entry" in the upper right hand corner, and Customs Form 3311 will serve as informal entry.

(i) A shipment of merchandise not exceeding \$2,000 in value which is imported by an express consignment operator or carrier and which meets the re-

quirements in § 128.24 of this chapter may be entered as provided in that section.

(j) Except for mail importations (see §§ 145.31 and 145.32 of this chapter), or in the case of personal written or oral declarations (see §§ 148.12, 148.13 and 148.62 of this chapter), a shipment of merchandise not exceeding \$200 in value which qualifies for informal entry under 19 U.S.C. 1498 and meets the requirements in § 10.151 or § 10.152 of this chapter may be entered by presenting the bill of lading or a manifest listing each bill of lading (see §§ 10.151, 10.152 and 128.24(e) of this chapter). The following information is required to be filed as a part of such entry:

- (1) Country of origin of the merchandise;
- (2) Shipper name, address and country;
- (3) Ultimate consignee name and address;
- (4) Specific description of the merchandise;
- (5) Quantity;
- (6) Shipping weight; and
- (7) Value.

[T.D. 73-175, 38 FR 17463, July 2, 1973]

EDITORIAL NOTE: For FEDERAL REGISTER citations affecting § 143.23, see the List of CFR Sections Affected, which appears in the Finding Aids section of the printed volume and at www.fdsys.gov.

§ 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

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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 cov-

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ering 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.

§ 143.31 Applicability.

This subpart sets forth general requirements for the entry of imported merchandise processed electronically through the Customs Automated Commercial System (ACS). Entries processed electronically are subject to the documentation, document retention and document retrievability requirements of this chapter as well as the general entry requirements of parts 141 and 142. Use of this system is voluntary and optional on behalf of the filer. Customs does not contemplate that processing of non-electronic filings shall be delayed.

§ 143.32 Definitions.

The following are definitions for purposes of subparts D and E of this part:

(a) *ABI.* “ABI” means the Automated Broker Interface and refers to a module of ACS that allows entry filers to transmit immediate delivery, entry and entry summary data electronically