§ 10.8 Articles exported for repairs or alterations.

(a) Except as otherwise provided for in this section and except in the case of goods covered by § 181.64 of this chapter, the following documents shall be filed in connection with the entry of articles which are returned after having been exported for repairs or alterations and which are claimed to be subject to duty only on the value of the repairs or alterations performed abroad under subheading 9802.00.40 or 9802.00.50, Harmonized Tariff Schedule of the United States (HTSUS):

(1) A declaration from the person who performed such repairs or alterations, in substantially the following form:

I, ____________________________, declare that the articles herein specified are the articles which, in the condition in which they were exported from the United States, were received by me (us) on ____________________________, 19_________, from ____________________________, (name and address of owner or exporter in the United States); that they were received by me (us) for the sole purpose of being repaired or altered; that only the repairs or alterations described below were performed by me (us); that the full cost or (when no charge is made) value of such repairs or alterations are correctly stated below; and that no substitution whatsoever has been made to replace any of the articles originally received by me (us) from the owner or exporter thereof mentioned above.

<table>
<thead>
<tr>
<th>Marks and numbers</th>
<th>Description of articles and of repairs or alterations</th>
<th>Full cost or (when no charge is made) value of repairs or alterations (see subchapter II, chapter 98, HTSUS)</th>
<th>Total value of articles after repairs or alterations</th>
</tr>
</thead>
</table>

(Date)

(Address)

(Signature)

(Capacity)

(2) A declaration by the owner, importer, consignee, or agent having knowledge of the pertinent facts in substantially the following form:

I, ____________________________, declare that the (above) (attached) declaration by the person who performed the repairs or alterations abroad is true and correct to the best of my knowledge and belief; that the articles were not manufactured or produced in the United States under subheading 9813.00.05, HTSUS; that such articles were exported from the United States for repairs or alterations and without benefit of drawback from ____________________________, 19_________; and that the articles entered in their repaired or altered condition are the same articles that were exported on the above date and that are identified in the (above) (attached) declaration.

* Cross out inapplicable words.
§ 10.8a Imported articles exported and reimported.

(a) In addition to regular entry procedures, supplementary documentation is required in connection with duty-free entries under subheading 9801.00.25, Harmonized Tariff Schedule of the United States (19 U.S.C. 1202), of articles which were originally entered duty paid, removed from Customs custody, and subsequently exported, if:

(1) The articles were exported within 3 years after the date of the previous importation.

(2) The articles were not advanced in value or improved in condition by any process of manufacture or other means while abroad.

(3) The articles did not conform to sample or specifications abroad.

(4) The articles are reimported by or for the account of the person who imported them into and exported them from the United States.

(b) The following supplementary documents shall be filed in connection with the entry of articles claimed to be free of duty under subheading 9801.00.25, Harmonized Tariff Schedule of the United States:

(1) A declaration by the person abroad who received and is returning the merchandise to the United States, in substantially the following form:

I declare that the __________________________ (Description of articles) were received by me from __________________________ (Name and address of U.S. exporter), that they have not been advanced in value or improved in condition by any process of manufacture or other means and are being returned to __________________________ (Name and address of consignee in the United States) because they do not conform to sample or specifications for the following reasons:

________________________________________________________________________

________________________________________________________________________

________________________________________________________________________

________________________________________________________________________

(Date) (Signature)

(Address) (Title)

(2) A declaration by the owner, importer, consignee, or agent, in substantially the following form:

I declare that the __________________________ (Description of articles) were previously imported into the United States at the Port of __________________________ (Name of port), Entry No. __________________________ on __________________________ (Date of entry) by __________________________ (Name and address of importer) at which time duty was paid; that they were exported from the United States at the Port of __________________________ (Name of port) on __________________________ (Date of exportation) by __________________________ (Name and address of exporter) without benefit of drawback; that the articles are being reimported by or