§ 141.103 Amount to be deposited.

Estimated duties shall be deposited in an amount to sufficiently cover the prospective duties on each item being entered or withdrawn.


§ 141.104 Computation of duties.

In computing estimated duties, fractional parts of dollars and quantities shall be rounded off in accordance with §159.3 of this chapter.


§ 141.105 Voluntary deposit of additional duties.

If either the importer of record or the actual owner whose declaration and superseding bond have been filed in accordance with §141.20 desires, he may estimate, on the basis of information contained in the entry papers or obtainable from the port director, the probable amount of unpaid duties which will be found due on the entire entry and deposit them in whole or in part with the port director. The deposit shall be tendered in writing in the following form in the number of copies required for the purposes of local administration, and an official receipt shall be given for the deposit:

[Signature]

Date

To the Port Director, ———————

Tender is hereby voluntarily made of $ as a supplemental deposit of estimated duties and taxes on entry No. , dated , in the name of . Please provide an official receipt.

[Importer of record] or [actual owner]

[Street address]

(City) (State)

Subpart H—Release of Merchandise

§ 141.111 Carrier's release order.

(a) When required. Except where release is made directly to the carrier in accordance with §141.11(b), no merchandise shall be released from Customs custody until a release order has been executed by the carrier, or, in the
§ 141.112 Liens for freight, charges, or contribution in general average.

(a) Definitions. The following are general definitions for the purposes of this section:

(1) Freight. “Freight” means the charges for the transportation of the goods from the place of shipment in the foreign country to the final destination in the United States.

(2) Charges. “Charges” means the charges due to or assumed by the claimant of the lien which are incident to the shipment and forwarding of the goods to the destination in the United States, but does not include the purchase price, whether advanced or to be collected, nor other claims not connected with the transportation of the goods.

(3) General average. “General average” means the liability to contribution of the owners of a cargo which arises when a sacrifice of a part of such cargo has been made for the preservation of the residue or when money is expended to preserve the whole. It only arises from actions impelled by necessity.

(4) Claimant. “Claimant” means a carrier, customs broker or the successors or assigns of either.

(b) Notice of lien. A notice of lien for freight, charges, or contribution in general average pursuant to section 564, Tariff Act of 1930, as amended (19 U.S.C. 1564), shall be filed with the port director on Customs Form 3485, signed by the authorized agent of the claimant and certified by him.

(c) Preliminary notice of lien for contribution in general average. When the cargo of a vessel is subject to contribution in general average, a preliminary notice thereof may be filed with the port director and individual notices of lien filed thereafter. Upon receipt of a preliminary notice, the port director shall withhold release of any merchandise imported in the vessel for 2 days (exclusive of Sunday and holidays).