

packing, rehabilitation, inland freight, or drayage. The estimated “fair market value” may be zero, or it may be a percentage of the original or estimated acquisition costs. (Bill of lading, air waybill, and other commercial loading documents for such shipments will bear the notation “Excess Personal Property, GSA Regulations 1-III, 303.03.”)

EFFECTIVE DATE NOTE: At 78 FR 16379, Mar. 14, 2013, §30.25 was amended by adding paragraph (c), effective Jan. 8, 2014. At 78 FR 67928, Nov. 13, 2013, the effective date was delayed until Apr. 5, 2014. For the convenience of the user, the added text is set forth as follows:

§ 30.25 Values for certain types of transactions.

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(c) *Goods rejected after entry.* For imported goods that are cleared by CBP but subsequently rejected, an EEI must be filed to export the goods. The value to be reported in the AES is the declared import value of the goods.

§ 30.26 Reporting of vessels, aircraft, cargo vans, and other carriers and containers.

(a) Vessels, locomotives, aircraft, rail cars, trucks, other vehicles, trailers, pallets, cargo vans, lift vans, or similar shipping containers are not considered “shipped” in terms of the regulations in this part, when they are moving, either loaded or empty, without transfer of ownership or title, in their capacity as carriers of goods or as instruments of such carriers, and EEI is not required.

(b) However, EEI shall be filed for such items, when moving as goods pursuant to sale or other transfer from ownership in the United States to ownership abroad. If a vessel, car, aircraft, locomotive, rail car, vehicle, or container, whether in service or newly built or manufactured, is sold or transferred to foreign ownership while in the Customs territory of the United States or at a port in such area, EEI shall be reported in accordance with the general requirements of the regulations in this part, identifying the port through or from which the vessel, aircraft, locomotive, rail car, car, vehicle, or container first leaves the United States after sale or transfer. If the vessel, air-

craft, locomotive, rail car, car, vehicle, or shipping container is outside the Customs territory of the United States at the time of sale or transfer to foreign ownership, EEI shall be reported identifying the last port of clearance or departure from the United States prior to sale or transfer. The country of destination to be shown in the EEI for vessels sold foreign is the country of new ownership. The country for which the vessel clears, or the country of registry of the vessel, should not be reported as the country of destination in the EEI unless such country is the country of new ownership.

EFFECTIVE DATE NOTE: At 78 FR 16379, Mar. 14, 2013, §30.26 was revised, effective Jan. 8, 2014. At 78 FR 67928, Nov. 13, 2013, the effective date was delayed until Apr. 5, 2014. For the convenience of the user, the revised text is set forth as follows:

§ 30.26 Reporting of vessels, aircraft, cargo vans, and other carriers and containers.

(a) Export information shall be filed in the AES for all vessels, locomotives, aircraft, rail cars, trucks, other vehicles, trailers, pallets, cargo vans, lift vans, or similar shipping containers when these items are moving as goods pursuant to sale or other transfer from ownership in the United States to ownership abroad. If the vessel, car, aircraft, locomotive, rail car, vehicle, or shipping container is outside Customs territory of the United States at the time of sale or transfer to foreign ownership, EEI shall be reported identifying the last port of clearance or departure from the United States prior to sale or transfer. The date of export shall be the date of sale.

(b) The country of destination to be shown in the EEI for vessels sold foreign is the country of new ownership. The country for which the vessel clears, or the country of registry of the vessel, should not be reported as the country of destination in the EEI unless such country is the country of new ownership.

§ 30.27 Return of exported cargo to the United States prior to reaching its final destination.

When goods reported as exported from the United States are not exported or are returned without having been entered into a foreign destination, the filer shall cancel the EEI.

§ 30.28 “Split shipments” by air.

When a shipment by air covered by a single EEI submission is divided by the exporting carrier at the port of export