

(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 CBP, 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.

(l) 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 \$800 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 Virgin 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](http://www.fdsys.gov).

#### § 143.22 Formal entry may be required.

CBP may require a formal consumption or appraisal entry for any merchandise if deemed necessary for

import admissibility enforcement purposes; revenue protection; or the efficient conduct of customs business. Individual shipments for the same consignee, when such shipments are valued at \$2,500 or less, may be consolidated on one such entry.

[CBP Dec. 12-19, 77 FR 72720, Dec. 6, 2012, as amended by CBP Dec. No. 16-26, 81 FR 93020, Dec. 20, 2016]

#### § 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 must be entered on a CBP Form 368 or 368A, (serially numbered) or CBP Form 7501, or its electronic equivalent or, if authorized by the Center 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 CBP Form 3311, or its electronic equivalent, is prescribed by §10.1 of this chapter;

(c) Personal effects and tools of trade for which clearance on CBP Form 3299, or its electronic equivalent, is prescribed by §148.6 of this chapter; and

(d) Shipments not exceeding \$2,500 in value (except for articles valued in excess of \$250 classified in 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 CBP Form 7523, in duplicate, supported by evidence of the right to make entry.

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(e) Merchandise for which informal entry may 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 CBP Form 7501, or its electronic equivalent 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 CBP 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. CBP Form 3311, or its electronic equivalent, 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, CBP Form 7501, or its electronic equivalent, annotated “informal entry” in the upper right hand corner, and CBP Form 3311, or its electronic equivalent, will serve as informal entry.

(i) A shipment of merchandise not exceeding \$2,500 in value which is imported by an express consignment operator or carrier and which meets the requirements 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 that qualifies for informal entry under 19 U.S.C. 1498 may be entered, including the information listed in paragraph (k) of this section, by presenting the bill of lading or a manifest listing each bill of lading when:

(1) The value of the shipment does not exceed \$100 in the case of a bona fide gift from a person in a foreign country to a person in the United States and the shipment meets the re-

quirements in §10.152 of this chapter (see §10.152 of this chapter);

(2) The value of the shipment does not exceed \$200 in the case of articles (including bona fide gifts) from the Virgin Islands, Guam, and American Samoa and the shipment meets the requirements in §10.152 of this chapter (see §10.152 of this chapter); or

(3) The value of the shipment does not exceed \$800 and the shipment satisfies the requirements in §10.151 of this chapter (see §§10.151 and 128.24(e) of this chapter).

(k) The following information is required to be filed as a part of entry made under paragraph (j) of this section:

(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](http://www.fdsys.gov).

### § 143.24 Preparation of Customs Form 7501 and Customs Form 368 or 368A (serially numbered).

Customs Form 7501, or its electronic equivalent, 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