

§ 10.50 [Reserved]**§ 10.52 Painted, colored or stained glass windows for religious institutions.**

When painted, colored, or stained glass windows or parts thereof, are claimed free of duty under subheading 9810.00.10, Harmonized Tariff Schedule of the United States (19 U.S.C. 1202), the Center director may, at his discretion, require appropriate proof that the importation was designed by, and produced by or under the direction of, a professional artist, and that it is for the use of an institution established solely for religious purposes.

[T.D. 85-123, 50 FR 29953, July 23, 1985, as amended by T.D. 89-1, 53 FR 51250, Dec. 21, 1988]

§ 10.53 Antiques.

(a) Articles accompanying a passenger and entitled to entry under the passenger's declaration and entry, or articles entered under an informal entry which are claimed to be free of duty under subheading 9706.00.00, Harmonized Tariff Schedule of the United States (HTSUS), may be admitted free of duty upon the execution of a declaration on the face of the entry, or its electronic equivalent, provided that the passenger or person filing the informal entry is the owner of the articles and that they are for his personal use and not for sale or other commercial use and provided the Customs officer concerned is satisfied that the articles are of the requisite age.

(b) Antiques of the age prescribed by subheading 9706.00.00, HTSUS, or admitted under the provisions of paragraph (e) of this section, shall be admitted free of duty though repaired or renovated. If, however, an antique has been repaired with a substantial amount of additional material, without changing the original form or shape, the original and added portions shall be appraised and reported as separate entities and the basis for such report shall be plainly indicated on the invoice by the appraiser. In such cases duty shall be assessed on the portion added. If the repairs consist of an addition to an article of a feature which changes it substantially from the article originally produced, or if the an-

tique portion has otherwise been so changed as to lose its identity as the article which was in existence prior to the time prescribed in subheading 9706.00.00, HTSUS, the entire article shall be excluded from free entry under subheading 9706.00.00, HTSUS.

(c) Except for furniture admitted under the provisions of paragraph (e) of this section, furniture claimed to be free of duty under subheading 9706.00.00, Harmonized Tariff Schedule of the United States (HTSUS) may be entered for consumption at any port of entry within the customs territory of the United States. Furniture as used in this section of the regulations is defined as 'movable articles of convenience or decoration for use in furnishing a house, apartment, place of business or accommodation'. This definition embraces most articles claimed to be free of duty as antiques.

(d) A claim for the free entry of an article under subheading 9706.00.00, HTSUS on the basis of antiquity may be made on the entry, or filed after entry at any time prior to liquidation of the entry, provided the article has not been released from Customs custody or it has been found upon examination before such release to be described in subheading 9706.00.00, HTSUS.

(e) Antique articles otherwise prohibited entry by the Endangered Species Act of 1973 (16 U.S.C. 1521, *et seq.*) may be entered if:

(1) The article is composed in whole or in part of any endangered or threatened species listed in 50 CFR 17.11 or 17.12,

(2) The article is not less than 100 years of age,

(3) The article has not been repaired or modified with any part of any such endangered or threatened species, on or after December 28, 1973,

(4) The article is entered at a port designated in § 12.26 of this chapter,

(5) A Declaration for Importation or Exportation of Fish or Wildlife (USFWS Form 3-177, or its electronic equivalent) is filed at the time of entry with the port director who will forward the form to the U.S. Fish and Wildlife Service, and

(6) The importer meets the requirements of paragraph (a) of this section.

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(f) The additional duty imposed by additional U.S. Note 2, Chapter 97, HTSUS, shall apply to any article which is imported for sale and claimed, either at the time of entry or at a later date, to be free of duty under subheading 9706.00.00, HTSUS, if such article is later found to be unauthentic in respect of the antiquity claimed as a basis for such free entry, unless the claim under subheading 9706.00.00, HTSUS, is withdrawn in writing before the examination of the article for the purpose of appraisement or classification has begun.

(g) The additional duty provided for in additional U.S. Note 2, Chapter 97, HTSUS shall not be assessed if the importer established by evidence satisfactory to the Center director that the article was not imported for sale. In the case of any article imported in a passenger's baggage or entered under an informal entry, the Customs officer concerned may accept the statement of the owner that the article was not imported for sale if he is satisfied of the truth of such statement.

[28 FR 14663, Dec. 31, 1963]

EDITORIAL NOTE: For FEDERAL REGISTER citations affecting § 10.53, see the List of CFR Sections Affected, which appears in the Finding Aids section of the printed volume and at www.govinfo.gov.

§ 10.54 Gobelin and other hand-woven tapestries.

Pursuant to subheading 5805.00.10, Harmonized Tariff Schedule of the United States, Gobelin tapestries produced in the Manufacture Nationale des Gobelins factories at Paris and Beauvais under the direction and control of the French Government, and other hand-woven tapestries, shall be accorded free entry if of a kind fit only for use as wall hangings, and valued over \$215 per square meter.

[28 FR 14663, Dec. 31, 1963, as amended by T.D. 87–75, 52 FR 20066, May 29, 1987; T.D. 89–1, 53 FR 51250, Dec. 21, 1988]

VEGETABLE OILS

§ 10.56 Vegetable oils, denaturing; release.

(a) Olive, palm-kernel, rapeseed, sunflower, and sesame oil shall be classifiable under subheadings 1509.10.20,

1509.10.40, 1509.90.20, 1509.90.40, 1510.00.20, 1512.19.20, 1513.29.00, 1514.90.10, 1514.90.50, 1515.50.00, Harmonized Tariff Schedule of the United States, if denatured abroad or under Customs supervision after importation but before release from Customs custody, at the request and expense of the importer, by a formula prescribed by Headquarters, U.S. Customs Service, or if by their method of production abroad they are rendered unfit for use as food or for any but mechanical or manufacturing purposes.

(b) Each cask or package of oil claimed to have been before importation denatured or otherwise rendered unfit for use as food or for any but mechanical or manufacturing purposes shall be sampled and tested by an appraising officer.

(c) Formulas prescribed by Headquarters, U.S. Customs Service, except proprietary mixtures, will be circulated to all Customs officers and will appear as abstracts of United States Customs Service decisions published in the weekly Customs Bulletins. Proprietary mixtures approved by the Commissioner of Customs will not be published but appropriate notice of their approval will be given to all Customs officers.

(d) The Headquarters, U.S. Customs Service, will from time to time prescribe additional formulas, and will consider any formula for special denaturing that may be submitted.

(e) The Center director may, if he deems it advisable, require an importer requesting permission to use any authorized denaturant to submit to the appraiser an adequate sample of such denaturant, in order that the appraiser may report to the Center director whether or not such denaturant is suitable for rendering the oil unfit for use as food or for any but mechanical or manufacturing purposes.

(f) No such oil shall be released free of duty until the appraiser shall have made a special report that it has been properly denatured.

[28 FR 14663, Dec. 31, 1963, as amended by T.D. 66–182, 31 FR 11416, Aug. 30, 1966; T.D. 87–75, 52 FR 20066, May 29, 1987; T.D. 89–1, 53 FR 51250, Dec. 21, 1988]