

1 Product	2 PF shipments (mbbls)	3 Value/ barrel (PP) (wt. avg.)	4 Total value	5 Relative value factor	6 Feedstock distri.	7 Liq. duties
Week 5:						
Motor Gasoline .....	8,990	\$35.28	\$317,167	1.097698	9,868	\$1,036
Total Alkylate .....	9,984	41.90	418,330	1.303671	13,016	1,367
Heavy Reformate ...	25,351	31.78	805,655	.988799	25,067	2,632
Reformer Feed .....	43,492	30.02	1,305,630	.934039	40,623	4,265
Raffinates .....	75,172	31.10	2,337,849	.967642	72,740	7,638
Jet Fuel .....	75,795	28.80	2,182,896	.896080	67,919	7,131
Total .....	238,784		7,367,527		229,233	24,069

Class III Crude Used  $229,233 \times \$1.05 = \$24,069$

Volumetric Gain 9,551

Avg. Value/Barrel Crude Used = \$32.14

At the end of the month, the refiner must calculate its actual weighted average values for use in the subsequent period.

#### RECONCILIATION OF RELATIVE VALUE FOR THE SUBSEQUENT PERIOD

1 Product	2 PF shipments (mbbls)	3 Value/ barrel (PP) (wt. avg.)	4 Total value (2 × 3)	5 Relative value factor (3)/(8)	6 Feedstock distri. (5 × 2)	7 Liq. duties (6 × (10) (9)
Month End:						
Motor Gasoline .....	90,212	\$35.27	\$3,181,777	1.095682	98,844	\$10,379
Total Alkylate .....	100,389	41.84	4,200,276	1.299783	130,484	13,701
Heavy Reformate ...	258,821	30.66	7,935,452	.952470	246,519	25,885
Reformer Feed .....	445,703	30.54	13,611,770	.948742	422,857	44,400
Raffinates .....	755,717	29.69	22,437,238	.922336	697,025	73,188
Jet Fuel .....	753,104	30.42	22,909,424	.945014	711,694	74,726
Total .....	2,403,946		74,275,937		2,307,423 (9)	242,279 (10)

Class III Crude Used  $2,307,423 \times \$1.05 = \$242,279$

Volumetric Gain 96,523

Avg. Value/Barrel Crude Used =  $\$74,275,937 \div 2,307,423 = \$32.19$  (8)

Note: Actual monthly reconciliation data could result in attributions on a product basis that are less than or greater than weekly distributions. This is due to the "weighing" of the data *i.e.*, motor gasoline on a weekly basis was \$10,996 as compared to \$10,379 as above. No additional duties are due to the averaging.

[T.D. 86–16, 51 FR 5049, Feb. 11, 1986, as amended by CBP Dec. 15–14, 80 FR 61291, Oct. 13, 2015]

## PART 147—TRADE FAIRS

Sec.

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AUTHORITY: 19 U.S.C. 66, 1623, 1624, 1751–1756, unless otherwise noted.

SOURCE: T.D. 70–134, 35 FR 9268, June 13, 1970, unless otherwise noted.

#### § 147.0 Scope.

This part governs the entry of merchandise intended for exhibition or for use in constructing, installing, or maintaining foreign exhibits at trade fairs which have been so designated by the Secretary of Commerce. It also contains provisions concerning Customs supervision of the merchandise, and the disposition of the merchandise after the fair has closed. The entry of articles which may be admitted free of duty under other provisions of this chapter may be governed by those provisions rather than the regulations in this part.

### Subpart A—General Provisions

#### § 147.1 Definitions.

The following are general definitions for the purposes of part 147:

(a) *The Act*. “The Act” means the Trade Fair Act of 1959. (Secs. 2–7, 73 Stat. 18, 19; 19 U.S.C. 1751–1756.)

(b) *Fair*. “Fair” means a fair, exhibition, or exposition designated by the Secretary of Commerce pursuant to the Trade Fair Act.

(c) *Fair operator*. “Fair operator” means the party named by the Secretary of Commerce as the operator of the fair.

(d) *Port*. “Port” means the port at which the fair is to be held, or if the fair is not to be held within the limits of a port, the port nearest to the location of the fair.

(e) *Closing date*. “Closing date” means the date designated by the Secretary of Commerce as the date when the fair will close, including any extension granted by the Secretary of Commerce, or, if the fair closes earlier, the date on which the fair actually closes.

(f) *Articles for a fair*. “Articles for a fair” includes, but is not limited to:

(1) Actual exhibit items;

(2) Pamphlets, brochures, and explanatory material in reasonable quantities relating to foreign exhibits at a fair;

(3) Material for use in constructing, installing, or maintaining foreign exhibits at a fair.

[T.D. 70–134, 35 FR 9268, June 13, 1970, as amended by T.D. 82–145, 47 FR 35478, Aug. 16, 1982]

#### § 147.2 Articles which may be entered for a fair.

(a) *General*. Any article imported or brought into the United States may be entered under bond under the regulations of this part for the purpose of exhibition at a fair, or for use in constructing, installing, or maintaining foreign exhibits at a fair, if no duty or internal revenue tax has been paid, and the article is:

(1) In a foreign-trade zone; or

(2) Imported for exhibition under Chapter 98, Subchapter XII, Harmonized Tariff Schedule of the United States; or

(3) In continuous Customs custody, including but not limited to articles:

(i) Imported or brought into the United States for the purpose of direct entry at a particular fair;

(ii) In Customs bonded warehouses;

(iii) Unentered under the Customs laws and held in general order pending entry or exportation;

(iv) On exhibition at another fair designated by the Secretary of Commerce.

(b) *Exception*. Articles which have been entered under Chapter 98, Subchapter XIII, HTSUS, may not be entered under the regulations of this part.

[T.D. 70–134, 35 FR 9268, June 13, 1970, as amended by T.D. 84–213, 49 FR 41186, Oct. 19, 1984; T.D. 89–1, 53 FR 51263, Dec. 21, 1988]

#### § 147.3 Bond required.

The fair operator shall file a bond on Customs Form 301, containing the bond conditions set forth in §113.62 of this chapter in such amount as the port director requires. Liquidated damages shall be assessed by the port director under the bond if payments required by §§147.33, 147.41 or 147.43 are not paid upon demand.

[T.D. 84–213, 49 FR 41186, Oct. 19, 1984]

# Subpart B—Procedure for Importation

## § 147.11 Entry.

(a) *Made in name of fair operator.* All entries of articles for a fair shall be made at the port in the name of the fair operator which shall be deemed for Customs purposes the sole consignee of the merchandise entered under the Act and responsible to the Government for all duties and charges due the United States on account of such entries.

(b) *Merchandise arriving at port other than port of the fair.* Articles to be entered under this subpart which arrive at ports other than the port of the fair shall be entered for immediate transportation without appraisement to the latter port in the manner prescribed in part 18 of this chapter.

(c) *Form of entry.* Articles shall be entered upon arrival at the port of the fair on a special form of entry to read substantially as follows:

ENTRY FOR EXHIBITION

Entry No. \_\_\_\_\_

Entry at the port of \_\_\_\_\_

of articles consigned \_\_\_\_\_ or transferred to \_\_\_\_\_

(Fair operator) under \_\_\_\_\_

\_\_\_\_\_ I.T. No. \_\_\_\_\_

\_\_\_\_\_ ex S.S. \_\_\_\_\_

\_\_\_\_\_ from \_\_\_\_\_

\_\_\_\_\_ on the \_\_\_\_\_

day of \_\_\_\_\_, 19\_\_\_\_, for exhibition purposes under the Trade Fair Act of 1959.

Mark	Number	Package and contents	Quality	Invoice value
.....	.....	.....	.....	.....
.....	.....	.....	.....	.....
.....	.....	.....	.....	.....
.....	.....	.....	.....	.....

\_\_\_\_\_  
(Fair operator)

By \_\_\_\_\_

(d) *Supersedes previous entry.* When entry for a fair is made under this part, such entry shall supersede any previous entry.

## § 147.12 Invoices.

Articles intended for a fair under the provisions of the Act are subject to the

invoice requirements of subpart F, part 141 of this chapter.

(R.S. 251, as amended, secs. 481, 484, 624, 46 Stat. 719, 722, as amended, 759 (19 U.S.C. 66, 1481, 1484, 1624))

[T.D. 85-39, 50 FR 9612, Mar. 11, 1985]

## § 147.13 Transfer to fair building.

(a) *Immediate delivery.* The provisions governing immediate delivery in part 142 of this chapter are applicable to articles for a fair.

(b) *After entry.* Upon the entry being made, a permit may be issued by the port director for the transfer of the articles covered thereby to the buildings in which they are to be exhibited or used, or, in his discretion, to the public stores for examination and subsequent delivery to the buildings in which they are to be exhibited or used.

[T.D. 70-134, 35 FR 9268, June 13, 1970, as amended by T.D. 73-175, 38 FR 17470, July 2, 1973]

## § 147.14 Articles not to be immediately entered and delivered to a fair.

(a) *Placed in bonded warehouses.* If for any reason articles imported for a fair are not to be entered and delivered to a fair upon their arrival, the fair operator should request the port director, in writing, to cause such articles to be placed in a bonded warehouse under a “general order permit” at the risk and expense of the fair operator. If no request is made and the articles remain unentered after 5 days from the date of arrival, they will be placed in general order.

(b) *Entry within 1 year.* At any time within 1 year from the date such articles are imported or brought in, they may be entered under this part for a fair or entered under the general tariff law, or for exportation.

(c) *Abandonment.* If not entered within such period, they will be regarded as abandoned to the Government.

## § 147.15 Tentative appraisement.

All articles entered for a fair shall be tentatively appraised prior to exhibition or use.

### Subpart C—Requirements of Other Laws

#### § 147.21 Marking under the Tariff Act of 1930.

The marking requirements of the Tariff Act of 1930, as amended, and the regulations thereunder will not apply to articles for a fair, except, when such articles are entered for consumption. When entered for consumption, such articles shall be released from Customs custody only upon a full compliance with these marking requirements.

#### § 147.22 Compliance with the internal revenue laws and Federal Alcohol Administration Act.

The packaging, marking, and labeling requirements of the internal-revenue laws, and the Federal Alcohol Administration Act (27 U.S.C. 201 to 212), will not apply to articles entered under this part, but any article failing to comply with such requirements shall be conspicuously marked prior to exhibition “Not labeled or packaged as required by law—not for sale.” When any such article is withdrawn for consumption, it shall be released from Customs custody only upon a full compliance with such packaging, marking, and labeling requirements.

#### § 147.23 Compliance with Plant Quarantine Act and Federal Food, Drug, and Cosmetic Act.

(a) *Plant Quarantine Act.* The entry of plant material subject to restriction under the Plant Quarantine Act of 1912, as amended (7 U.S.C. 151 through 164a, 167), shall not be permitted except under permits issued by the Plant Quarantine Division of the Agricultural Research Service, Department of Agriculture, and in accordance with the plant quarantine regulations.

(b) *Federal Food, Drug, and Cosmetic Act.* The entry of food products shall conform to the requirements of the Federal Food, Drug, and Cosmetic Act, as amended (21 U.S.C. 301 *et seq.*), and the regulations issued thereunder.

#### § 147.24 Merchandise subject to licensing.

Merchandise, the importation of which is subject to the licensing regulations of any agency of the U.S. Gov-

ernment, may be entered for a fair only upon the presentation of the required license, or a waiver of such license.

### Subpart D—Customs Supervision

#### § 147.31 Articles to be kept separate.

Articles for exhibit at a fair shall be segregated from domestic articles and from imported articles entered under the provisions of the general Customs laws and released from Customs custody.

#### § 147.32 Detail of officers to protect the revenue.

The Center director shall detail an officer to act as his representative at the fair and shall station inside the buildings as many additional Custom officers and employees as may be necessary to properly protect the revenue.

[T.D. 70-134, 35 FR 9268, June 13, 1970, as amended by CBP Dec. No. 16-26, 81 FR 93021, Dec. 20, 2016]

#### § 147.33 Reimbursement by fair operator.

All actual and necessary charges for labor, services, and other expenses in connection with the entry, examination, appraisal, custody, abandonment, destruction, or release of articles entered under the regulations of this part, together with the necessary charges for salaries of Customs officers and employees in connection with the accounting for, custody of, and supervision over, such articles, shall be reimbursed by the fair operator to the Government, payment to be made to CBP, either at the port of entry or electronically, on the port director's or Center director's demand made before January 19, 2017 or on the Center director's demand made on or after January 19, 2017, for deposit to the appropriation from which paid.

[CBP Dec. No. 16-26, 81 FR 93021, Dec. 20, 2016]

### Subpart E—Disposition of Articles Entered for Fairs

#### § 147.41 Removal or disposition pursuant to regulation.

Articles for a fair entered under this part shall not be removed from the fair

## § 147.42

premises, or otherwise disposed of, except in accordance with this subpart. The fair operator shall be liable for the payment of any unpaid duty, tax, fees, charges, or exaction due on any article removed from the fair premises or disposed of contrary to this subpart, including any article lost or stolen regardless of the fair operator's fault. The payment shall be made on the Center director's demand to CBP, either at the port of entry or electronically.

[T.D. 70-134, 35 FR 9268, June 13, 1970, as amended by T.D. 84-213, 49 FR 41186, Oct. 19, 1984; CBP Dec. No. 16-26, 81 FR 93021, Dec. 20, 2016]

### § 147.42 Disposition generally.

(a) *Kinds of disposition.* Any article entered for a fair under this part may be entered for consumption, for warehouse, or under any other provision of the Customs laws, or for another fair, or may be transferred to other Customs custody status or to a foreign-trade zone, or abandoned to the Government, or destroyed under Customs supervision, or exported, at any time before, or within 3 months after, the closing date of the fair.

(b) *Appraisalment.* Upon entry under any provision of the Customs laws, or at the expiration of 3 months after the closing date of the fair in the case of articles not previously entered or transferred, articles entered for fairs shall be appraised.

(c) *Period for performance of certain acts.* In the case of any article entered under a provision of the Customs laws, or for another fair, or transferred to other Customs custody status, or to a foreign-trade zone, the period prescribed for the performance of any act required by the provision governing the status under which the article is entered, or to which it is transferred, shall be computed from the date of such entry or transfer.

[T.D. 70-134, 35 FR 9268, June 13, 1970, as amended by T.D. 70-181, 35 FR 13436, Aug. 22, 1970]

### § 147.43 Entry under the Customs laws.

(a) *Payment of duties and taxes.* Any applicable duties and internal revenue taxes on any article entered under any provision of the Customs laws must be

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paid on such article in its condition and quantity, and at the rate in effect, at the time of such entry.

(b) *Person to make entry.* Entry of merchandise under the Customs laws from a fair may be made in the name of any person duly authorized in writing by the fair operator to make such entry.

### § 147.44 Entry for another fair.

Articles entered for a fair which are to be entered for another fair under the provisions of this part shall be retained in continuous Customs custody.

### § 147.45 Merchandise from a foreign-trade zone.

Articles entered for a fair from a foreign-trade zone status of "zone-restricted merchandise" can afterwards be entered for consumption from a fair if the Foreign-Trade Zones Board has approved the entry for consumption as being in the public interest. Articles entered in the above manner are subject to the provisions of subheading 9801.00.70, if aircraft, or subheading 9801.00.80, if not aircraft, unless excluded by U.S. Note 1(c), Chapter 98, Subchapter I, Harmonized Tariff Schedule of the United States.

(R.S. 251, as amended; secs. 1-21, 48 Stat. 998, 999, as amended; 1000, 1002, as amended, 1003, 77A Stat. 14, sec. 624, 46 Stat. 759 (19 U.S.C. 66, 81a-81u, 1202 (Gen. Hdnt. 11)1624))

[T.D. 83-240, 48 FR 53098, Nov. 24, 1983, as amended by T.D. 89-1, 53 FR 51263, Dec. 21, 1988]

### § 147.46 Voluntary abandonment or destruction.

At any time before or within 3 months after the closing date of the fair any article entered for a fair may be abandoned to the Government or destroyed under Customs supervision, upon compliance with §158.43 of this chapter.

[T.D. 70-134, 35 FR 9268, June 13, 1970, as amended by T.D. 72-258, 37 FR 20174, Sept. 27, 1972]

### § 147.47 Mandatory abandonment.

Any article entered for a fair, and not disposed of under the provisions of this subpart prior to the expiration of 3 months after the close of the fair shall be regarded as abandoned to the

Government, and subject to sale or destruction. Proceeds of sale shall be disposed of in the manner provided in sections 491, 492, and 493, Tariff Act of 1930, as amended, and the regulations thereunder. (See subpart D of part 127 of this chapter.) Any duties or internal revenue taxes on such article shall be computed on the basis of its condition and quantity at the time it becomes subject to sale.

[T.D. 70-134, 35 FR 9268, June 13, 1970, as amended by T.D. 74-114, 39 FR 12095, Apr. 3, 1974]

## **PART 148—PERSONAL DECLARATIONS AND EXEMPTIONS**

Sec.

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