

(b) *Sale of merchandise.* If the merchandise is cleared for sale, it shall be sold in accordance with the applicable provisions of part 127 of this chapter, unless it is worthless or it appears probable that the expenses of sale will exceed the proceeds. If the merchandise is sold, no part of the proceeds shall be returned to the importer.

(c) *Disposition of worthless merchandise.* If the merchandise or any part thereof is worthless or it appears probable that the expenses of its sale will exceed the proceeds, it shall be destroyed or otherwise disposed of as the port director shall specify. The port director shall insure that such merchandise is destroyed or removed from the control of the importer to avoid the possibility of any part of the same merchandise being made the subject of another application.

(Secs. 506(1), 563(b), 46 Stat. 732, as amended, 746, as amended; 19 U.S.C. 1506(1), 1563(b) R.S. 251, as amended, sec. 624, 46 Stat. 759 (19 U.S.C. 66, 1624))

[T.D. 72-258, 37 FR 20171, Sept. 27, 1972, as amended by T.D. 77-12, 41 FR 56629, Dec. 29, 1976]

§ 158.45 Exportation of merchandise.

(a) *From continuous Customs custody.* Merchandise in Customs custody for which entry has not been completed and merchandise which has remained in continuous Customs custody that is covered by a liquidated or unliquidated consumption entry may be exported under Customs supervision in accordance with §§ 18.25 through 18.27 of this chapter, with refund of any duties that have been paid.

(b) *After release from Customs custody.* Except as provided for in paragraphs (c) and (d) of this section, no refund or other allowance in duties shall be made because of the exportation of merchandise after its release from Customs custody unless a drawback of duties is expressly provided for by law (see part 191 of this chapter).

(c) *Prohibited merchandise.* If merchandise has been regularly entered or withdrawn for consumption in good faith and is thereafter found to be prohibited entry under any law of the United States, it may be exported under Customs supervision in accordance with §§ 18.25 through 18.27 of this

chapter, with refund of any duties that have been paid. In lieu of exportation, the merchandise may be destroyed in accordance with § 158.41.

(d) *Not legally marked merchandise.* When merchandise found to be not legally marked is exported or destroyed under Customs supervision after once having been released from Customs custody, as provided for in section 304(f), Tariff Act of 1930, as amended (19 U.S.C. 1304(f)), such exportation or destruction shall not exempt such merchandise from the payment of duties other than the marking duties.

(Sec. 558, 46 Stat. 744, as amended; 19 U.S.C. 1558; R.S. 251, as amended, sec. 624, 46 Stat. 759 (19 U.S.C. 66, 1624))

[T.D. 72-258, 37 FR 20171, Sept. 27, 1972, as amended by T.D. 83-212, 48 FR 46771, Oct. 14, 1983; T.D. 90-51, 55 FR 28191, July 10, 1990]

PART 159—LIQUIDATION OF DUTIES

Sec.

159.0 Scope.

Subpart A—General Provisions

- 159.1 Definition of liquidation.
- 159.2 Liquidation required.
- 159.3 Rounding of fractions.
- 159.4 Alcoholic beverages.
- 159.5 Cigars, cigarettes, and cigarette papers and tubes.
- 159.6 Difference between liquidated duties and estimated duties.
- 159.7 Rewarehouse entries.
- 159.8 Allowance for loss, injury, etc.
- 159.9 Notice of liquidation and date of liquidation for formal entries.
- 159.10 Notice of liquidation and date of liquidation for informal, mail and baggage entries.
- 159.11 Entries liquidated by operation of law.
- 159.12 Extension of time for liquidation.

Subpart B—Weight, Gage, and Measure

- 159.21 Quantity upon which duties based.
- 159.22 Net weights and tares.

Subpart C—Conversion of Foreign Currency

- 159.31 Rates to be used.
- 159.32 Date of exportation.
- 159.33 Proclaimed rate.
- 159.34 Certified quarterly rate.
- 159.35 Certified daily rate.
- 159.36 Multiple certified rates.
- 159.37 Suspension of certification of rates.
- 159.38 Rates for estimated duties.