

Title 19: Customs Duties

PART 142—ENTRY PROCESS

Subpart C—Special Permit for Immediate Delivery

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§ 142.21 Merchandise eligible for special permit for immediate delivery.

Merchandise may be released under a special permit for immediate delivery, in accordance with section 448(b), Tariff Act of 1930, as amended (19 U.S.C. 1448(b)), in the following circumstances:

(a) *Contiguous countries.* At the discretion of the port director, merchandise arriving by land from Canada or Mexico may be released under a special permit for immediate delivery provided the importer has on file a bond on CBP Form 301, containing the bond conditions set forth in §113.62 of this chapter. An entry summary shall be filed in accordance with §142.22(b)(1), and estimated duties, if any, shall be deposited, within the time period specified in §142.23 for all merchandise from contiguous countries released under a special permit except for fresh fruits and vegetables for human consumption released under the provisions of paragraph (b) of this section.

(b) *Fresh fruits and vegetables.* (1) An application for a special permit for immediate delivery may be made for the transportation of fresh fruits and vegetables for human consumption arriving from Canada or Mexico to the importer's premises within the port of importation, but removed from the area immediately contiguous to the border.

(2) The application shall be accompanied by a continuous bond on CBP Form 301, containing the bond conditions set forth in §113.62 of this chapter.