

Entry Summary (CF-7501) was specifically designed to fulfill these requirements under 19 CFR 10.31, 10.104,141.61, 141.68,142.3, 142.11, 142.16, 143.24, 143.25 and 162.1c

19CFR10.31

TITLE 19--CUSTOMS DUTIES

CHAPTER I--UNITED STATES CUSTOMS SERVICE, DEPARTMENT OF THE TREASURY

PART 10--ARTICLES CONDITIONALLY FREE, SUBJECT TO A REDUCED RATE, ETC.--Table of Contents

Sec. 10.31 Entry; bond.

(a)(1) Entry of articles brought into the United States temporarily and claimed to be exempt from duty under Chapter 98, Subchapter XIII, Harmonized Tariff Schedule of the United States (HTSUS), unless covered by an A.T.A. carnet or a TECRO/AIT carnet as provided in part 114 of this chapter, shall be made on Customs Form 3461 or 7533, supported by the documentation required by Sec. 142.3 of this chapter. However, when Sec. 10.36 or Sec. 10.36a is applicable, or the aggregate value of the article is not over \$250, the form prescribed for the informal entry of importations by mail, in baggage, or by other means, may be used. When entry is made on Customs Form 3461 or 7533, an entry summary, Customs Form 7501, shall be filed within 10 days after time of entry, in accordance with subpart B, part 142 of this chapter.

(2) If Customs Form 7501 is filed at time of entry, it shall serve as both the entry and entry summary, and Customs Form 3461 or 7533 shall not be required. Customs Form 7501 shall be in original only, except for entries under subheading 9813.00.05, HTSUS, which require a duplicate copy for statistical purposes. When articles are entered under an A.T.A. carnet or a TECRO/AIT carnet, the importation voucher of the carnet shall serve as the entry.

(3) In addition to the data usually shown on a regular consumption entry summary, each temporary importation bond entry summary shall include:

(i) The HTSUS subheading number under which entry is claimed.

(ii) A statement of the use to be made of the articles in sufficient detail to enable the port director to determine whether they are entitled to entry as claimed, and

(iii) A declaration that the articles are not to be put to any other use and that they are not imported for sale or sale on approval.

(b) The port director, if he is satisfied as to the importer's identity and good faith, may admit a vehicle or craft brought in by a nonresident to take part in a race or other specific contest for which no money purse is awarded, under the provisions of subheading 9813.00.35, HTSUS, without formal entry or security for exportation. If at the time of arrival it appears that the article is likely to remain in the United States beyond 90 days, formal entry and bond shall be taken.

(c) When any article has been admitted without formal entry or security for exportation and the importer thereafter desires to prolong his stay beyond 90 days, an entry covering the article and security for its exportation shall be accepted at any port where the article may be presented for entry. The time during which the imported article may remain in the United States under the entry shall be computed from the

date of its original arrival in the United States. The estimated duties for the purpose of fixing the amount of any bond required by paragraph (f) of this section shall be the estimated duties which would have been required to be deposited had the article been entered under an ordinary consumption entry on the date of the original arrival.

(d) [Reserved]

(e) The entry or invoice shall: (1) Describe each article in detail; (2) set forth the value of each article; and (3) set forth any marks or numbers thereon or other distinguishing features thereof. In the case of a vehicle, aircraft, or pleasure boat entered under subheading 9813.00.05, HTSUS and Sec. 10.36a, the registration number, and engine or motor number, and the body number (if available) shall also be shown on the entry. Examination of the imported articles shall be made whenever the circumstances warrant, and occasionally in any event to an extent which will enable the Customs officer to determine that the importation is in agreement with the invoice or entry as to identity and quantity and for the purpose of accepting the entry under the applicable provisions of Chapter 98, Subchapter XIII, HTSUS. No examination for the purpose of appraisal and no appraisal of the articles shall be made.

(f) With the exceptions stated herein, a bond shall be given on Customs Form 301, containing the bond conditions set forth in Sec. 113.62 of this chapter, in an amount equal to double the duties, including fees, which it is estimated would accrue (or such larger amount as the port director shall state in writing or by the electronic equivalent to the entrant is necessary to protect the revenue) had all the articles covered by the entry been entered under an ordinary consumption entry. In the case of samples solely for use in taking orders entered under subheading 9813.00.20, HTSUS, motion-picture advertising films entered under subheading 9813.00.25, HTSUS, and professional equipment, tools of trade and repair components for such equipment or tools entered under subheading 9813.00.50, HTSUS, the bond required to be given shall be in an amount equal to 110 percent of the estimated duties, including fees, determined at the time of entry. If appropriate a carnet, under the provisions of part 114 of this chapter, may be filed in lieu of a bond on Customs Form 301 (containing the bond conditions set forth in Sec. 113.62 of this chapter). Cash deposits in the amount of the bond may be accepted in lieu of sureties. When the articles are entered under subheading 9813.00.05, 9813.00.20, or 9813.00.50, HTSUS without formal entry, as provided for in Secs. 10.36 and 10.36a, or the amount of the bond taken under any subheading of Chapter 98, Subchapter XIII, HTSUS, is less than \$25, the bond shall be without surety or cash deposit, and the bond shall be modified to so indicate. In addition, notwithstanding any other provision of this paragraph, in the case of professional equipment necessary for carrying out the business activity, trade or profession of a business person, equipment for the press or for sound or television broadcasting, cinematographic equipment, articles imported for sports purposes and articles intended for display or demonstration, if brought into the United States by a resident of Canada or Mexico and entered under Chapter 98, Subchapter XIII, HTSUS, no bond or other security shall be required if the entered article is a good originating in Canada or Mexico within the meaning of General Note 12, HTSUS.

(g) Claim for free entry under Chapter 98, Subchapter XIII, HTSUS may be made for articles of any character described therein which have been previously entered under any other provision of law and the entry amended accordingly upon compliance with the requirements of this

section, provided the articles have not been released from Customs custody, or even though released from Customs custody if it is established that the original entry was made on the basis of a clerical error, mistake of fact, or other inadvertence within the meaning of section 520(c)(1), Tariff Act of 1930, as amended, and was brought to the attention of the Customs Service within the time limits of that section. If an entry is so amended, the period of time during which the merchandise may remain in the Customs territory of the United States under bond shall be computed from the date of importation. In the case of articles covered by an informal mail entry, such a claim may be made within a reasonable time either before or after the articles have been released from Customs custody.

(h) After the entry and bond have been accepted, the articles may be released to the importer. The entry shall not be liquidated as the transaction does not involve liquidated duties. However, a TIB importer may be required to file an entry for consumption and pay duties, or pay liquidated damages under its bond for a failure to do so, in the case of merchandise imported under subheading 9813.00.05, HTSUS, and subsequently exported to Canada or Mexico (see Sec. 181.53 of this chapter).

[28 FR 14663, Dec. 31, 1963, as amended by T.D. 66-39, 31 FR 2817, Feb. 17, 1966; T.D. 69-146, 34 FR 9798, June 25, 1969; T.D. 70-89, 35 FR 6002, Apr. 11, 1970; T.D. 79-221, 44 FR 46813, Aug. 9, 1979; 44 FR 51567, Sept. 4, 1979; T.D. 80-26, 45 FR 3901, Jan. 21, 1980; T.D. 84-213, 49 FR 41165, Oct. 19, 1984; T.D. 89-1, 53 FR 51248, Dec. 21, 1988; T.D. 94-1, 58 FR 69470, Dec. 30, 1993; T.D. 95-22, 60 FR 14632, Mar. 20, 1995; T.D. 96-14, 61 FR 2910, Jan. 30, 1996; T.D. 98-10, 63 FR 4167, Jan. 28, 1998; T.D. 01-14, 66 FR 8767, Feb. 2, 2001]

19CFR10.104

TITLE 19--CUSTOMS DUTIES

CHAPTER I--UNITED STATES CUSTOMS SERVICE, DEPARTMENT OF THE TREASURY

PART 10--ARTICLES CONDITIONALLY FREE, SUBJECT TO A REDUCED RATE, ETC.--Table of Contents

Sec. 10.104 Temporary importation entries for United States Government agencies.

The entry of articles brought into the United States temporarily by an agency or office of the United States Government and claimed to be exempt from duty under Chapter 98, Subchapter XIII, Heading 9813, Harmonized Tariff Schedule of the United States (HTSUS), shall be made on Customs Form 7501. No bond shall be required if the agency or office files a stipulation in the form set forth in Sec. 141.102(d) of this chapter. In those cases in which the provisions of Chapter 98, Subchapter XIII, HTSUS (19 U.S.C. 1202), are not met, however, the port director will proceed as if a bond had been filed to cover the particular importation. Articles temporarily imported by a Government agency or office under this section are entitled to immediate delivery under the procedures set forth in Sec. 10.101.

[T.D. 77-23, 42 FR 2311, Jan. 11, 1977, as amended by T.D. 89-1, 53 FR 51251, Dec. 21, 1988]

19CFR141.61

TITLE 19--CUSTOMS DUTIES

CHAPTER I--BUREAU OF CUSTOMS AND BORDER PROTECTION, DEPARTMENT OF
HOMELAND SECURITY; DEPARTMENT OF THE TREASURY (CONTINUED)

PART 141_ENTRY OF MERCHANDISE--Table of Contents

Subpart E_Presentation of Entry Papers

Sec. 141.61 Completion of entry and entry summary documentation.

(a) Preparation. (1) Entry and entry summary documentation shall be prepared on a typewriter, or with ink, indelible pencil, or other permanent medium. The entry summary shall be signed by the importer (see Sec. 101.1 of this chapter). Entries, entry summaries, and accompanying documentation shall be on the appropriate forms specified by the regulations and shall set forth clearly all required information. All copies shall be legible.

(2) An importer may omit from entry summary, Customs Form 7501, the marks and numbers previously provided for packages released or withdrawn.

(b) ``Signing of the entry''. The signing of the consignee's declaration on the entry summary for merchandise entered for consumption, for warehouse, or for temporary importation under bond, in accordance with Sec. 141.19, shall be regarded as the ``signing of the entry'' required by section 484(d), Tariff Act of 1930, as amended (19 U.S.C. 1484(d)). For a rewarehouse or a bonded manufacturing warehouse entry, the signing of the consignee's declaration on the entry documentation shall satisfy 19 U.S.C. 1484(d).

(c) Identification number for merchandise subject to an antidumping or countervailing duty order. The entry summary filed for merchandise subject to an antidumping or countervailing duty order shall include the unique identifying number assigned by the Department of Commerce, International Trade Administration. Any entry summary filed for merchandise subject to an antidumping or countervailing duty order not containing the identifying number shall be rejected.

(d) Importer number. The importer number shall be reported on Customs Form 7501 as follows:

(1) Generally. Except as provided in paragraph (d)(2) of this section, the importer number of the importer of record and the consignee number of the ultimate consignee shall be reported for each entry summary and for each drawback entry. When the importer of record and the ultimate consignee are the same, the importer number may be entered in both spaces provided on Customs Form 7501 (boxes 10 and 12) or the importer number may be entered in the space provided for the importer (box 12) and the word ``SAME'' may be entered in the space provided for the ultimate consignee (box 10).

(2) Exception. In the case of a consolidated entry summary covering the merchandise of more than one ultimate consignee, the importer number shall be reported on Customs Form 7501 (box 12) and the notation ``CONSOLIDATED'' shall be made in the space provided for the consignee number (box 10).

(3) When refunds, bills, or notices of liquidation are to be mailed to agent. If an importer of record desires to have refunds, bills, or notices of liquidation mailed in care of his agent, the agent's importer

number shall be reported on Customs Form 7501 in the box designated "Reference No" (box 22). In this case, the importer of record shall file, or shall have filed previously, a Customs Form 4811 authorizing the mailing of refunds, bills, or notices of liquidation to the agent.

(4) Broker No. If a broker is used, the broker's number shall be reported in the appropriate location on Customs Form 7501.

(e) Statistical information--(1) Information required on entry summary or withdrawal form--(i) Where form provides space--(A) Single invoice. For each class or kind of merchandise subject to a separate statistical reporting number, the applicable information required by the General Statistical Notes, Harmonized Tariff Schedule of the United States (HTSUS), shall be shown on the entry summary, Customs Form 7501; the transportation entry and manifest of goods, Customs Form 7512, when used to document an incoming vessel shipment proceeding to a third country by means of an entry for transportation and exportation, or immediate exportation.

(B) Multiple invoices. If a class or kind of merchandise from the same country of origin subject to the same statistical reporting number is included in more than one invoice, the importer may, at his option (1) list each invoice separately on the appropriate form listed under paragraph (e)(1)(i)(A) of this section and for each class or kind of merchandise within each invoice subject to a separate statistical reporting number, report the applicable information required by the General Statistical Notes, HTSUS; or (2) combine the information for each class or kind of merchandise and report it under one statistical reporting number for all invoices. When consolidating information from several invoices under one reporting number, a worksheet itemizing the entered value of the merchandise from each invoice in the manner prescribed in paragraph (f)(2)(ii) of this section shall be attached to the appropriate form.

(ii) Where form does not provide space. In addition to the information required by paragraph (e)(1)(i) of this section, statistical information for which spaces are not provided on the appropriate form, shall be shown as follows:

(A) The name, the abbreviated designation or 4 digit code of the country of registry (flag) of the vessel expressed in terms of Annex B, HTSUS, shall be placed in the block on the entry document for the name of the importing vessel or carrier.

(B) The notation "Y" or "N" as appropriate, shall be placed in column 33 of Customs Form 7501, and in the top right hand portion of Customs Form 7519, to identify the transaction as one between a buyer and a seller who are related in any manner, or as one between a buyer and a seller who are not so related.

(C) The charges (aggregate cost of freight, insurance and all other charges), shall be listed on Customs Form 7501 in column 33. The charges shall be listed on Customs Form 7519 in the rate column.

(2) Responsibility. The person filing the form is responsible for providing the information required by paragraph (e)(1) of this section. If the information required by subparagraph General Statistical Note 1(a)(xiv)(xvii), HTSUS, cannot be obtained readily, the person filing the form shall provide reasonable estimates of the required information. The acceptance of an estimate for a particular transaction does not relieve the person filing the form from obtaining the necessary information for similar future transactions. The port director may require additional documentation to substantiate the statistical information required by paragraph (e)(1) of this section. The importer shall give an appropriate bond for the production of the required

documentation, as follows:

(i) Except for merchandise entered for warehouse, the documentation shall be produced within 50 days after the entry summary (or the entry, if there is no entry summary) is required to be filed.

(ii) If merchandise is entered for warehouse, the documentation shall be produced within 2 months after the date of withdrawal, except that if an invoice is part of the documentation, the invoice shall be produced within 50 days after the entry summary for warehouse is required to be filed. The port director may grant a reasonable extension of time to produce the required documentation for good cause shown. (See Sec. 141.91(d) for bond requirements relating to failure to produce an invoice.)

(3) Estimates of statistical information. When the person filing the form estimates any of the values or charges, as provided for in General Statistical Note 1(b)(ii), HTSUS, except Canadian rail and truck charges, he shall place either ``(estimate)'', ``(est)'', or ``(E'') after the amount of each value or charge.

(4) Rejection of form. The port director shall reject a form for failure to provide required statistical information if the information is omitted or if the information provided clearly appears on its face, or is known to the Customs officer, to be erroneous.

(5) Penalty procedures; when not invoked. Penalty procedures relating to erroneous statistical information shall not be invoked against any person who in good faith attempts to comply with the statistical requirements of the General Statistical Note, HTSUS.

(f) Value of each invoice--(1) Single invoice. If the entry, entry summary, or withdrawal documentation, as specified in paragraph (e)(1)(i) of this section, covers a single invoice, the invoice information shall be restated to show:

(i) Gross amount of the invoice;

(ii) Deduction of the aggregate amount of any non-dutiable charges involved in the amount;

(iii) Further deduction of the aggregate of any deductions from the invoice values to make entered values; and

(iv) Addition of the aggregate of any dutiable charges not included in the gross amount of the invoice and of any other additions to the invoice values to make entered values. The final amount in the summary computations shall represent the aggregate of the entered values of all the merchandise covered by the invoice. The required information shall be shown on a worksheet attached to the form or placed across columns 30 and 31 on Customs Form 7501 and in the same general location on Customs Forms 7505, 7506.

(2) Multiple invoices. (i) If the importer or his agent elects the first option specified in paragraph (e)(1)(i)(B) of this section, the information required to be restated by paragraph (f)(1) of this section for a single invoice shall be restated for each invoice. The required information shall be shown on a worksheet attached to the form or placed across columns 30 and 31 on Customs Form 7501.

(ii) If the importer or his agent elects the second option specified in paragraph (e)(1)(i)(B) of this section, the information required to be restated by paragraph (f)(1) of this section for a single invoice shall be restated for each invoice. The final amount in the summary computation shall represent the aggregate of the entered values of all the merchandise on each of the multiple invoices. The required information shall be shown on an attached worksheet.

(iii) The worksheet also shall contain:

(A) A statistical reporting number restatement for the merchandise from each invoice subject to the same statistical reporting number from

the same country of origin, and

(B) An aggregate total value which represents the entered value.

(iv) To permit the identification of the merchandise entered under each reporting number, each class or kind of merchandise, from one country reported under a single statistical reporting number shall be coded identically on each invoice and on the worksheet.

[T.D. 79-221, 44 FR 46817, Aug. 9, 1979, as amended by T.D. 81-260, 46 FR 49841, Oct. 8, 1981; T.D. 84-129, 49 FR 23167, June 5, 1984; T.D. 84-192, 49 FR 35486, Sept. 10, 1984; T.D. 87-75, 52 FR 20068, May 29, 1987; T.D. 89-1, 53 FR 51256, Dec. 21, 1988; T.D. 95-81, 60 FR 52295, Oct. 6, 1995; T.D. 97-82, 62 FR 51770, Oct. 3, 1997]

19CFR141.68

TITLE 19--CUSTOMS DUTIES

CHAPTER I--BUREAU OF CUSTOMS AND BORDER PROTECTION, DEPARTMENT OF
HOMELAND SECURITY; DEPARTMENT OF THE TREASURY (CONTINUED)

PART 141_ENTRY OF MERCHANDISE--Table of Contents

Subpart E_Presentation of Entry Papers

Sec. 141.68 Time of entry.

(a) When entry documentation is filed without entry summary. When the entry documentation is filed in proper form without an entry summary, the ``time of entry'' shall be:

(1) The time the appropriate Customs officer authorizes the release of the merchandise or any part of the merchandise covered by the entry documentation, or

(2) The time the entry documentation is filed, if requested by the importer on the entry documentation at the time of filing, and the merchandise already has arrived within the port limits; or

(3) The time the merchandise arrives within the port limits, if the entry documentation is submitted before arrival, and if requested by the importer on the entry documentation at the time of submission.

(b) When entry summary serves as entry and entry summary. When an entry summary serves as both the entry documentation and entry summary, in accordance with Sec. 142.3(b) of this chapter, the time of entry shall be the time the entry summary is filed in proper form with estimated duties attached except as provided in Sec. 142.13(b).

(c) When merchandise is released under the immediate delivery procedure. The time of entry of merchandise released under the immediate delivery procedure shall be the time the entry summary is filed in proper form, with estimated duties attached.

(d) Quota-class merchandise. The time of entry for quota-class merchandise shall be the time of presentation of the entry summary or withdrawal for consumption in proper form, with estimated duties attached, or if the entry/entry summary information and a valid scheduled statement date (pursuant to Sec. 24.25 of this chapter) have been successfully received by Customs via the Automated Broker Interface, without the estimated duties attached, as provided in Sec. 132.11a of this chapter.

(e) When merchandise has not arrived. Merchandise shall not be authorized for release, nor shall an entry or an entry summary which serves as both the entry and entry summary be considered filed or presented, until the merchandise has arrived within the port limits with the intent to unlade.

(f) Informal mail entry. The time of entry of merchandise under an informal mail entry, Customs Form 3419 or 3419A or Customs Form 368 or 368A, is the time the preparation of the entry documentation by a Customs employee is completed.

(g) Withdrawal from warehouse for consumption. The time of entry of merchandise withdrawn from warehouse for consumption (the process preparatory to the issuance of a permit for the release of the merchandise to or upon the order of the warehouse proprietor) is when:

(1) Customs Form 7501 is executed in proper form and filed together with any related documentation required by these regulations to be filed

at the time of withdrawal, and

(2) Estimated duties, if any, required to be paid at the time of withdrawal have been deposited. Unless the requirements of this paragraph and section 315(a), Tariff Act of 1930, as amended (19 U.S.C. 1315(a)), including the deposit of estimated duties, if any, are completed within 60 days from the date of presentation of Customs Form 7501, the request for withdrawal shall be considered abandoned.

(h) Appraisalment entry, informal entry, combined entry for rewarehouse and withdrawal for consumption, and entry under carnet. The time of entry of merchandise under an appraisalment entry, or informal entry, Customs Form 7501, an informal entry, Customs Form 368 or 368A (serially numbered) (or other form prescribed in Sec. 143.23 or elsewhere in the chapter for use as an informal entry), a combined entry for rewarehouse and withdrawal for consumption, Customs Form 7519, or an A.T.A. carnet issued under part 114 of this chapter, shall be the time the specified form is executed in proper form and filed, together with any related documents required by these regulations, and estimated duties, if any, have been deposited. If merchandise eligible for informal entry is released under a special permit for immediate delivery and Customs Form 368 or 368A (serially numbered) or 7501 is filed in accordance with Sec. 142.23 of this chapter, the time of entry shall be the time Customs Form 368 or 368A or 7501 is filed in proper form, together with any related documents required by this chapter, and estimated duties, if any, have been deposited. However, if merchandise eligible for informal entry is released under the entry documentation set forth in Sec. 142.3(a) of this chapter and Customs Form 368 or 368A (serially numbered) or 7501 is filed in accordance with Sec. 142.23, the time of entry shall be in accordance with paragraph (a) of this section.

(i) Exportation to Canada or Mexico of goods imported into the United States under a duty-deferral program defined in Sec. 181.53 of this chapter. When merchandise in a U.S. duty-deferral program is withdrawn for exportation to Canada or Mexico or for entry into a duty-deferral program in Canada or Mexico, the date of entry is the date the entry is required to be filed under Sec. 181.53(a)(2)(iii) of this chapter.

[T.D. 79-221, 44 FR 46819, Aug. 9, 1979, as amended by T.D. 84-129, 49 FR 23167, June 5, 1984; T.D. 87-75, 52 FR 26142, July 13, 1987; T.D. 89-104, 54 FR 50498, Dec. 7, 1989; T.D. 91-73, 56 FR 42527, Aug. 28, 1991; T.D. 92-56, 57 FR 24944, June 12, 1992; T.D. 95-81, 60 FR 52295, Oct. 6, 1995; T.D. 96-14, 61 FR 2911, Jan. 30, 1996; T.D. 99-64, 64 FR 43266, Aug. 10, 1999]

19CFR142.3

TITLE 19--CUSTOMS DUTIES

CHAPTER I--BUREAU OF CUSTOMS AND BORDER PROTECTION, DEPARTMENT OF
HOMELAND SECURITY; DEPARTMENT OF THE TREASURY (CONTINUED)

PART 142_ENTRY PROCESS--Table of Contents

Subpart A_Entry Documentation

Sec. 142.3 Entry documentation required.

(a) Contents. Except as provided in paragraph (b) of this section, the entry documentation required to secure the release of merchandise shall consist of the following:

(1) Entry. Customs Form 3461 (appropriately modified), except that Customs Form 7533 (appropriately modified), in duplicate, may be used in place of Customs Form 3461 for merchandise imported from a contiguous country. The form used shall be prepared in accordance with Sec. 141.61(a)(1) of this chapter.

(2) Evidence of the right to make entry. Evidence of the right to make entry, as set forth in Sec. 141.11 of this chapter.

(3) Commercial invoice. A commercial invoice, except that in those instances listed in Sec. 141.83(d) of this chapter where a commercial invoice is not required, a pro forma invoice or other acceptable documentation listed in that section may be submitted in place of a commercial invoice.

(4) Packing list. A packing list, where appropriate.

(5) Other documentation. Other documents which may be required by Customs or other Federal, State, or local agencies for a particular shipment.

(6) Identification. When merchandise is imported having been sold, or consigned, to a person in the United States, the name, street address, and appropriate identification number of that person, as provided in Sec. 24.5 of this chapter, shall be shown on the entry documents (CF 3461, 3461 ALT, 7501). When, at the time of immediate delivery, entry or release, there is no known buyer, the name, street address, and appropriate identification number (as above) of the premises in the United States to which the merchandise is to be delivered must be shown on the entry or release documents.

(b) Entry summary filed at time of entry. When the entry summary is filed at time of entry, in accordance with Sec. 142.12(a)(1) or Sec. 142.13.

(1) Customs Form 3461 or 7533 shall not be required, and

(2) Customs Form 7501, or 3311, as appropriate (see Sec. 142.11), shall serve as both the entry and the entry summary documentation if the additional documentation set out in paragraphs (a)(2), (3), (4), and (5) of this section and Sec. 142.16(b) is filed.

(c) Extra copies. The port director may require additional copies of the documentation.

(R.S. 251, as amended (19 U.S.C. 66), secs. 484, 624, 46 Stat. 722, as amended, 759 (19 U.S.C. 1484, 1624); sec. 301, 80 Stat. 379 (5 U.S.C. 301), Pub. L. 95-410 (Oct. 3, 1978); Pub. L. 96-511 (Dec. 11, 1980)) [T.D. 79-221, 44 FR 46821, Aug. 9, 1979, as amended by T.D. 84-129, 49 FR 23167, June 5, 1984; T.D. 90-92, 55 FR 49884, Dec. 3, 1990]

19CFR142.11

TITLE 19--CUSTOMS DUTIES

CHAPTER I--BUREAU OF CUSTOMS AND BORDER PROTECTION, DEPARTMENT OF
HOMELAND SECURITY; DEPARTMENT OF THE TREASURY (CONTINUED)

PART 142_ENTRY PROCESS--Table of Contents

Subpart B_Entry Summary Documentation

Sec. 142.11 Entry summary form.

(a) Customs Form 7501. The entry summary shall be on Customs Form 7501 unless a different form is prescribed elsewhere in this chapter. Customs Form 7501 shall be used for merchandise formally entered for consumption, formally entered for warehouse, or rewarehouse in accordance with Sec. 144.11 of this chapter, and formally entered temporarily under bond under Sec. 10.31 of this chapter. The entry summary for merchandise which may be entered free of duty in accordance with Sec. 10.1 (g) or (h) of this chapter may be on Customs Form 3311 instead of on Customs Form 7501. For merchandise entitled to be entered under an informal entry, see Sec. 143.23 of this chapter.

(b) Extra copies. The port director may require additional copies of the entry summary.

(R.S. 251, as amended (19 U.S.C. 66), secs. 484, 624, 46 Stat. 722, as amended, 759 (19 U.S.C. 1484, 1624); sec. 301, 80 Stat. 379 (5 U.S.C. 301), Pub. L. 95-410 (Oct. 3, 1978); Pub. L. 96-511 (Dec. 11, 1980))

[T.D. 79-221, 44 FR 46821, Aug. 9, 1979, as amended by T.D. 84-129, 49 FR 23167, June 5, 1984; T.D. 84-213, 49 FR 41185, Oct. 19, 1984]

19CFR142.16

TITLE 19--CUSTOMS DUTIES

CHAPTER I--BUREAU OF CUSTOMS AND BORDER PROTECTION, DEPARTMENT OF
HOMELAND SECURITY; DEPARTMENT OF THE TREASURY (CONTINUED)

PART 142_ENTRY PROCESS--Table of Contents

Subpart B_Entry Summary Documentation

Sec. 142.16 Entry summary documentation.

(a) Entry summary not filed at time of entry. When the entry documentation is filed before the entry summary documentation, one copy of the entry document and the commercial invoice, or the documentation filed in place of a commercial invoice in the instances listed in Sec. 141.83(d) of this chapter, shall be returned to the importer after Customs authorizes release of the Merchandise. The importer may use these documents in preparing the entry summary, Customs Form 7501, and shall file them with the entry summary documentation within the time period stated in Sec. 142.12(b). The entry summary documentation also shall include any other documents required for a particular shipment unless a bond for missing documents is on file, as provided in Sec. 141.66 of this chapter.

(b) Entry summary filed at time of entry. When the entry summary documentation is filed at time of entry, the documentation listed in Sec. 142.3 shall be filed at the same time, except that Customs Form 3461 or 7533 shall not be required. The importer also shall file any additional invoice required for a particular shipment.

(R.S. 251, as amended (19 U.S.C. 66), secs. 484, 624, 46 Stat. 722, as amended, 759 (19 U.S.C. 1484, 1624); sec. 301, 80 Stat. 379 (5 U.S.C. 301), Pub. L. 95-410 (Oct. 3, 1978); Pub. L. 96-511 (Dec. 11, 1980))

[T.D. 79-221, 44 FR 46821, Aug. 9, 1979; T.D. 80-26, 45 FR 3901, Jan. 21, 1980, as amended by T.D. 84-129, 49 FR 23168, June 5, 1984]

19CFR143.24

TITLE 19--CUSTOMS DUTIES

CHAPTER I--BUREAU OF CUSTOMS AND BORDER PROTECTION, DEPARTMENT OF
HOMELAND SECURITY; DEPARTMENT OF THE TREASURY (CONTINUED)

PART 143_SPECIAL ENTRY PROCEDURES--Table of Contents

Subpart C_Informal Entry

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

Customs Form 7501 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 to the acceptance of these entries for shipments not exceeding \$250 in value released under a special permit for immediate delivery in accordance with part 142 of this chapter.

[T.D. 84-129, 49 FR 23168, June 5, 1984, as amended by T.D. 87-75, 52 FR 26142, July 13, 1987; T.D. 89-82, 54 FR 36026, Aug. 31, 1989; T.D. 92-56, 57 FR 24944, June 12, 1992]

19CFR143.25

TITLE 19--CUSTOMS DUTIES

CHAPTER I--BUREAU OF CUSTOMS AND BORDER PROTECTION, DEPARTMENT OF
HOMELAND SECURITY; DEPARTMENT OF THE TREASURY (CONTINUED)

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Subpart C_Informal Entry

Sec. 143.25 Information on entry form.

Each Customs Form 368 or 368A (serially numbered) or, where used, Customs Form 7501 shall contain an adequate description of the merchandise and the item number of the Harmonized Tariff Schedule of the United States (19 U.S.C. 1202), under which the merchandise is classified.

[T.D. 76-213, 41 FR 31812, July 30, 1976, as amended by T.D. 87-75, 52 FR 26142, July 13, 1987; T.D. 89-1, 53 FR 51263, Dec. 21, 1988; T.D. 92-56, 57 FR 24944, June 12, 1992]