

Sec. **158.11** Merchandise completely worthless at time of importation. (a) Nonperishable merchandise. When a shipment of nonperishable merchandise, or any portion thereof which shall have been segregated from the remainder of the shipment under Customs supervision at the expense of the importer, is found by the port director to be entirely without commercial value at the time of importation by reason of damage or deterioration, an allowance in duties on such merchandise on the ground of nonimportation shall be made in the liquidation of the entry. (b) Perishable merchandise. In the case of perishable merchandise, an allowance in duties may be made under the following conditions: (1) An application for such allowance shall be filed with the port director on Customs Form 4315 in duplicate, within 96 hours after the unlading of the merchandise and before any of the shipment involved has been removed from the pier (or other area permitted under Sec. 142.2(b)(2) of this chapter) pursuant to the entry permit. [[Page 220]] (2) Should an application filed in accordance with paragraph (b)(1) of this section be withdrawn, the merchandise involved shall thereafter be released upon presentation of an appropriate permit. (3) Allowance in duty shall be made in the liquidation of the entry on such of the merchandise covered by the application as is found by the port director to be entirely without commercial value by reason of damage or deterioration. (Sec. 506, 46 Stat. 732, as amended; 19 U.S.C. 1506) [T.D. 72-258, 37 FR 20171, Sept. 27, 1972, as amended by T.D. 76-220, 41 FR 33248, Aug. 9, 1976]